



MANASADHARA TRUST

No. 77-45, 100 Feet Road, A-Block, 1st Parallel Road,
Gopala Gowda Extension, Sagara Road,
Shivamogga – 577204, Karnataka

GOVERNANCE MANUAL

A Reference Framework for the Board of Trustees

Covering Manasadhara Trust and its associated centres:

Manasadhara Psychosocial Rehabilitation Centre • Mukunda Geriatric
Rehabilitation Centre • Manaspoorthi Special School

Approved by the Board of Trustees
Financial Year 2026 – 2027
Version 1.0



Introduction

Every organisation is guided by processes that shape how it is run and how decisions are made. In some organisations these processes are formal and clearly documented; in others they remain informal or are carried in the memory of long-serving members.

A well-defined governance process brings clarity, consistency, and accountability to how an organisation operates. To make this easier to understand and follow, it is important to set these processes down in writing and bring them together in a single reference. This Governance Manual serves that purpose: it is the internal reference guide for the governance of Manasadhara Trust and its associated centres, outlining the key roles, responsibilities, policies, and procedures that keep the trust well-managed, transparent, and aligned with its mission.

Purpose of the Manual

In specific terms, this manual will:

- Help Board members and management understand their roles and responsibilities clearly.
- Explain the difference between governance (oversight and direction) and management (day-to-day operations).
- Act as a guide and reference point for how the trust is to be governed, consistently, across its centres and over time.

Acknowledgement

This manual builds on the vision of the Late Dr. K. A. Ashok Pai, who founded Manasadhara Trust in 2006 and set the Trust on its course of providing dignified, long-term care to persons with mental illness and special needs. The Board of Trustees gratefully acknowledges his contribution.

The Board also acknowledges the President/Managing Trustee, the Board Members, the Administrative Officers, and the clinical, teaching, and support staff across Manasadhara, Mukunda Geriatric Rehabilitation Centre, and Manaspoorthi Special School, whose day-to-day work gives effect to the principles set out in this document. This manual reflects their collective experience and is intended to serve as a living reference — reviewed and improved as the Trust continues to grow.



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■ Organisational modules ■ Operational modules ■ Annexures & templates

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About Manasadhara Trust — Our Journey

Manasadhara Trust was established in 2006 by the Late Dr. K. A. Ashok Pai — Psychiatrist, writer, film-maker, and thinker. Mental health in India remains a largely neglected and stigmatised area, with the population in need far exceeding the resources available for treatment. The WHO recommends 3 psychiatrists per 100,000 population; India's current ratio is closer to 0.85 per 100,000. This gap means acute illness is treated, while long-term care, psychosocial rehabilitation, and community reintegration are often left behind — a gap the Trust set out to fill, working alongside acute-care professionals to design individualised, long-term programmes.

Timeline of Growth

Year	Milestone
2006	Manasadhara Trust founded by the Late Dr. K. A. Ashok Pai.
2006	Manasadhara psychosocial rehabilitation centre established — the Trust's first institute, supporting clients recovering from chronic psychiatric illness to rebuild social, cognitive, and vocational skills.
—	De-addiction programme introduced, followed by an annual alumni meet for former patients who have sustained abstinence.
—	Collaboration with partner NGOs (including Craftizen and Amba fo life) to build client skills in craft-making and digital literacy; 15% of beds reserved for clients supported at the Trust's expense.
2016	Manaspoorthi launched as a resource centre for children with special needs and from vulnerable family backgrounds; later expanded into a special school with two wings — for children with intellectual and learning disabilities, and a counselling/library resource wing.
Post-2020	Mukunda Geriatric Rehabilitation Centre established — a 50-bed facility — in response to the growing, under-served geriatric mental health population highlighted during the COVID-19 pandemic.
Ongoing	Diploma in Patient Care Assistance launched for girls from rural and lower socio-economic backgrounds — a two-year NCVRT-recognised programme with free boarding, lodging, and a stipend, followed by a one-year internship. Over 150 students have graduated and now work across hospitals and clinics in the state, specially trained in caring for mentally ill & neurological patients



Looking Ahead

The Trust is committed to scaling from clinical intervention toward a holistic, community-integrated model — prioritising technology-enabled tele-counselling for remote and peripheral areas, and continuing to work toward a society where every individual with mental illness or special needs is treated with dignity and respect.

Manasadhara Trust draws on a multi-disciplinary team of psychiatrists, neurologists, clinical psychologists, physiotherapists, counsellors, general physicians, nurses, special educators, and vocational specialists. After assessment, individualised support plans are designed around each client's social, emotional, behavioural, and cognitive needs, with particular emphasis on communication and interpersonal skill-building.

Vision, Mission & Values

Vision

To build an inclusive, compassionate, and mentally healthy society where every individual including persons with mental illness, special needs, or chronic illness, and their caregivers is empowered to achieve their fullest potential with dignity, acceptance, and opportunity.

Mission

To nurture minds, empower abilities, and support healing. Through mental health care, developmental-disability services, mental health education, and psychosocial support for people affected by chronic illness, the Trust strives to transform lives, strengthen families, and build inclusive communities where every individual can flourish, regardless of illness, disability, or circumstance.

Values

- Promote mental health and emotional well-being through awareness, prevention, counselling, treatment, and community-based rehabilitation.
- Support children and adults with developmental disabilities through educational, therapeutic, vocational, and rehabilitative services.
- Advance education and training in mental health and developmental sciences for professionals, students, caregivers, and the public.

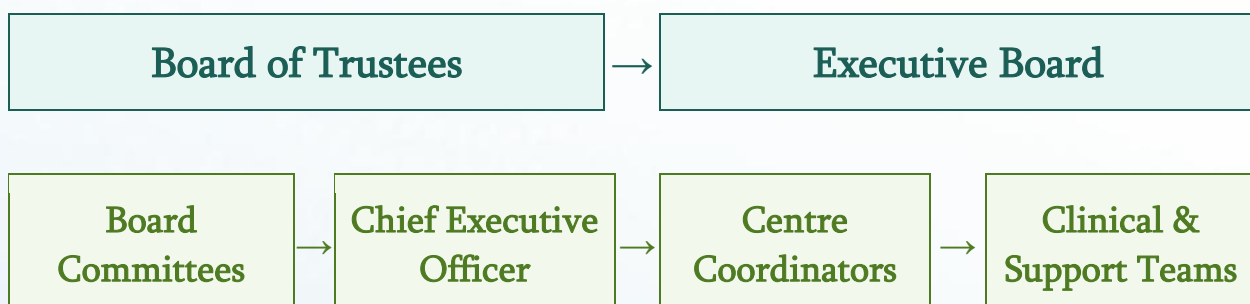


- Provide psychosocial support to individuals and families affected by chronic ailments, across diagnosis, treatment, survivorship, and palliative care.
- Reduce stigma and discrimination associated with mental illness, disability, and chronic ailments through advocacy and community engagement.
- Empower families and caregivers through education, counselling, and support groups.
- Establish and support centres, clinics, schools, and outreach programmes serving vulnerable and under-served populations.
- Encourage research, innovation, and publication in mental health, developmental disabilities, and psycho-oncology & palliative care.
- Collaborate with government, academic, healthcare, and community organisations to expand access to quality services.
- Foster an inclusive society where every individual can live with dignity, irrespective of mental health status, disability, or illness.

Organisational Structure

Manasadhara Trust functions through a well-defined organisational structure that ensures effective governance, transparent administration, quality service delivery, and coordinated implementation across its rehabilitation, educational, and elder-care programmes. The Trust is managed by the Board of Trustees, supported by administrative officers, professional staff, and service teams.

Governance Flow





Board of Trustees

Sl. No.	Name	Designation
1	Dr. Rajani A. Pai	Managing Trustee & President
2	Dr. Preethi V Shanbhag	CEO & Secretary
3	Dr.Vaman M. Shanbhag	Treasurer
4	Dr. Prashanth Isloor	Trustee
5	Mr. Nagendra N M	Trustee
6	Dr. Praveen Chiluka	Trustee
7	Dr. Karthik U M	Trustee
8	Mr. Vinay M	Trustee
9	Mrs. Ramya Prabhu	Trustee
10	Dr.K T Shwetha	Trustee
11	Mrs. Nidhi Kamte	Trustee
12	Mr. Krish Shanbhag	Trustee

Executive Committee

Sl. No.	Name	Designation
1	Dr. Preethi V. Shanbhag	Secretary/ Chief Executive Officer
2	Dr. Praveen Chiluka	Coordinator, Manasadhara
3	Mrs. Jyothi Arun Kumar & Mrs. Ranganayaki	Principal, Manaspoorthi
4	Dr. Anil Janaki Prasasti Kota	Coordinator, Mukunda



Module 1: Organisational Identity & Legal Foundation

1.1 Institutional Identity

1.1.1 Vision, Mission, and Core Values

Set out in full under 'Vision, Mission & Values' at the front of this manual.

1.1.2 Target Beneficiaries & Geographic Mandate

- Persons with chronic mental illness requiring psychosocial rehabilitation (Manasadhara).
- Elderly persons with dementia, stroke, and chronic mental illness requiring specialised geriatric care (Mukunda Geriatric Rehabilitation Centre).
- Children and young adults with intellectual disability, learning disability, or from vulnerable family backgrounds (Manaspoorthi Special School).
- The Trust's primary service area is Shivamogga district and the surrounding region of Karnataka, with select programmes extending state-wide.

1.2 Legal Framework & Registrations

1.2.1 Core Registration (Trust Deed)

Manasadhara Trust is registered as a public charitable trust under a registered Trust Deed, which forms the foundational legal document governing its objects, powers, and the constitution of the Board of Trustees. The original Trust Deed and any subsequent amendments are held on permanent record with the Secretary.

1.2.2 PAN, TAN, and GST Status

The Trust maintains a valid Permanent Account Number (PAN) and Tax Deduction Account Number (TAN). GST registration is maintained where the Trust's activities cross the applicable statutory turnover threshold or involve taxable supplies.

1.3 Statutory Certifications

1.3.1 Section 12AB Registration

The Trust holds registration under Section 12AB of the Income Tax Act, 1961, which is the basis for its income-tax exemption. Renewal timelines and validity periods are tracked centrally by the Finance and Audit Committee.

1.3.2 Section 80G Certification

The Trust holds valid 80G certification, enabling donors to claim tax deduction on contributions made to the Trust.

1.3.3 NGO Darpan ID (NITI Aayog)

The Trust maintains an active NGO Darpan registration, which is a prerequisite for accessing several government grants and schemes, and is kept current with accurate organisational details.

Module 2: Governance Structure & Board Management

Manasadhara Trust functions through a well-defined organisational structure ensuring effective governance, transparent administration, quality service delivery, and coordinated implementation of rehabilitation, educational, and elder-care programmes. The Trust is managed by the Board of Trustees, supported by administrative personnel, professional staff, and service teams.

2.1 Governing Board

2.1.1 Composition, Qualifications, and Diversity Metrics

- Board size: the Governing Board shall consist of a minimum of five (5) and a maximum of twelve (12) members.
- Qualifications: candidates must possess a clean financial record & no criminal record, & preferably experience in community service.
- Diversity mandate: the Board shall actively pursue diverse representation, with at least 30% of Board seats held by women; representation from the target beneficiary community or marginalised groups is encouraged.

2.1.2 Board Member Selection, Induction, and Orientation

- Nomination: the Nomination Committee identifies candidates based on skill gaps on the Board (e.g. legal, financial, or thematic expertise).
- Election: new members are elected by a simple majority of the existing Board at the AGM or an Extraordinary General body Meeting (EGM).
- Induction: every newly appointed member undergoes a mandatory orientation within thirty (30) days of selection, covering the Trust's legal structure, strategic plans, financial status, and the Conflict of Interest Policy sign-off.

2.1.3 Term Limits, Rotation, and Resignation Protocols

- Tenure: a Board member serves a term of 10 years.



- Resignation: a member may resign at any time by giving thirty (30) days' written notice to the President.
- Removal: a member may be removed by a two-thirds majority vote of the Board for missing three consecutive meetings without approved leave, or for violating the code of conduct.

2.2 Office Bearers: Roles & Delegated Authorities

2.2.1 President / Chairperson: Strategic Oversight

- Heads the Board and is responsible for its overall effectiveness in steering the Trust, including administrative governance.

2.2.2 General Secretary / Secretary: Legal & Executive Accountability

- Maintains all statutory registers, membership lists, and official records.
- Issues notices for Board and General Body meetings, and records accurate minutes of all proceedings.
- Acts as the primary signatory for legal correspondence, statutory filings, and court matters.

2.2.3 Treasurer: Financial Stewardship

- Exercises oversight over the financial health and integrity of the Trust, monitoring financial policies and internal controls.
- Reviews quarterly financial statements, budgets, and cash-flow projections, and oversees the annual statutory audit.
- Acts as a mandatory joint signatory for primary bank accounts and approves transactions above the threshold set in the Delegation of Financial Powers (Annexure B).

2.2.4 Board Members: Individual Duties

Even though the Board governs as a collective, individual members carry personal duties, including:

- Understanding and supporting the Trust's mission.
- Attending meetings regularly and maintaining confidentiality.
- Offering informed, impartial guidance.
- Participating in the appointment of the Chief Functionary.

2.3 Board Operations & Meetings

2.3.1 Notice, Quorum, and Agenda Formulation

- Frequency: the Board meets at least four (4) times a year, with no more than 120 days between consecutive meetings.
- Notice: written notice and the agenda are circulated at least fourteen (14) days before the meeting; emergency meetings may be called with 48 hours' notice.
- Quorum: one-third of total strength or three (3) members, whichever is higher. Secure video-conference attendance counts toward quorum.
- If the board an equal votes on any resolution placed before the Board of Trustees, the Chairperson of the meeting shall have a **second or casting vote**, in addition to the vote to which the Chairperson is otherwise entitled, and the decision shall be determined accordingly.

2.3.2 Recording, Documentation, and Archiving of Minutes

- The Secretary drafts minutes within seven (7) days of each meeting; corrections are submitted within seven days, and minutes are formally approved at the next meeting.
- Approved minutes are entered chronologically into a bound Minutes Book, signed by the Chairperson, and backed up digitally in a secure repository.

2.3.3 Annual General body Meeting (AGM) Protocols

- The AGM is held within six (6) months of the close of the financial year (on or before 30 September).
- Mandatory agenda: adoption of audited financial statements and the annual activity report; ratification of statutory auditors; election/rotation of Board members.

2.4 Board Committees

Each standing committee includes at least two Board members and may co-opt external technical experts.

Committee	Mandate	Reporting
Finance & Audit	Reviews budgets, tracks expenditure variances, assesses financial risk, liaises with external auditors, ensures tax and	Quarterly financial health report to the



Committee	Mandate	Reporting
	regulatory compliance (FCRA, 12AB/80G).	Board.
Programmes & Impact Evaluation	Reviews field-level project implementation, monitors KPIs, evaluates beneficiary feedback, assesses programmatic alignment with mission.	Biannual impact evaluation summary.
Manasadhara Committee	Reviews projects, finances, and KPIs of Manasadhara and Mukunda; proposes new projects for the year; manages related finances with the Finance Committee.	Quarterly report to the full Board.
Manaspoorthi Committee	Reviews projects, finances, and KPIs of Manaspoorthi Special School; proposes new projects for the year; manages related finances with the Finance Committee.	Quarterly report to the full Board.

2.5 Appointment & Appraisal of the Chief Executive Officer

The Board appoints the Chief Functionary of the Trust and delegates authority for overall organisational management. It is the Board's duty to ensure the Chief Functionary meets the required criteria and is capable of delivering the role, to hold the position accountable through regular appraisal, and to provide a clear, precise job description.

2.6 Board Appraisal & Evaluation

Board appraisal is the process by which the Board introspects and measures its own performance. Such self-assessment sharpens the Board's understanding of leadership and clarifies its contribution to the Trust. The Board should set itself annual goals and measure performance against them.

2.7 Designing & Approving Policies

As the Board is primarily responsible for the Trust's governance, all strategic issues pertaining to Manasadhara Trust must be clearly addressed in its key policies. The Board ensures that policies are well drafted and leave no room for doubt or confusion.

Module 3: Conflict of Interest & Ethical Boundaries

3.1 Conflict of Interest Policy

3.1.1 Definition of Conflict

- A conflict of interest arises when a Board member, key manager, or committee member has a personal, professional, or financial interest that could compromise — or appear to compromise — their objectivity and loyalty to the Trust.
- Direct benefit: any transaction where a Board member, or an immediate relative, receives a direct financial gain, salary, consultancy fee, or contract from the Trust.
- Indirect benefit: any transaction with a firm, trust, or society in which a Board member or immediate relative holds a substantial interest or leadership position.
- Immediate relative, for this manual, means spouse, parents, siblings, children, and their spouses.
- Substantial interest is indicative and generally means holding more than 20% of the voting power of a concern, individually or collectively, or holding a Chief Functionary / influential decision-making position in it.

Illustrative Conflict Transactions

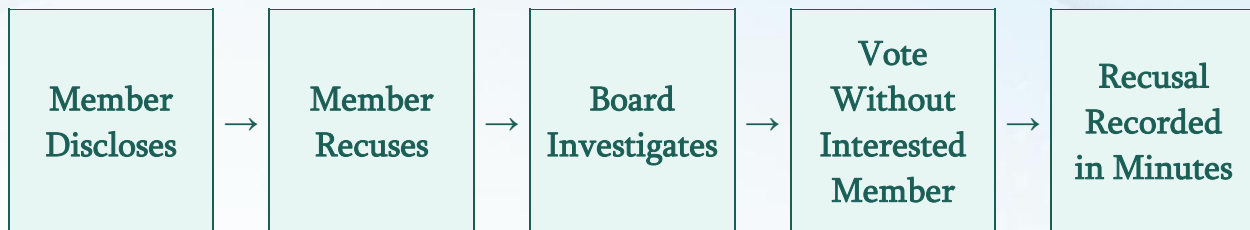
The following, if undertaken with an interested person or an entity in which they hold substantial interest, require disclosure and Board-level scrutiny before proceeding: advances or loans; donations or gifts; leasing of property, equipment, or vehicles; employment; and consultancy or other commercial contracts. None of these are automatically prohibited — they must simply be reasonable, disclosed, and compliant with this policy; no direct or indirect benefit may be extended to an interested person outside these safeguards.

3.1.2 Annual Disclosure Framework for Board Members

- Every Board member and Key Managerial Personnel (KMP) must sign and submit a Conflict of Interest Disclosure Form (Annexure A) annually, on taking office.
- Material changes arising mid-year (a new job, a new business, a relative joining a vendor firm) must be disclosed within fifteen (15) days.

3.1.3 Recusal Protocols During Voting and Procurement

Recusal follows a fixed sequence, illustrated below:



- A recused member cannot be counted toward quorum for that part of the meeting, and the minutes must explicitly record the disclosure, the recusal, and non-participation in the vote.

3.2 Prohibition of Profit & Statutory Compliance

3.2.1 Non-Distribution of Surplus

- All income and surplus generated by the Trust's activities must be used solely to promote its stated social mission; no dividends, bonuses, or profits may be paid to Board members, founders, or society members.
- On dissolution, all remaining assets must be transferred to another registered charitable organisation with similar objects and valid 12AB registration; no assets may be distributed among members.

3.2.2 Section 13(1)(c) Compliance

- No part of the Trust's income or property may be used, directly or indirectly, for the benefit of a [Specified Person] — founders, trustees, substantial contributors (donations over ₹50,000 in a year), Board members, and their relatives.
- Prohibited: lending money or property without adequate interest/rent; paying above-market remuneration; buying above or selling below market value to a specified person.
- Violation results in immediate loss of the Trust's Section 12AB exemption, making its entire income taxable at maximum marginal rates.

Module 4: Financial Governance & Internal Controls

4.1 Financial Planning & Budgeting

4.1.1 Annual Budget Preparation and Board Approval

- The CEO and finance team draft the Annual Institutional Budget three (3) months before the next financial year (on or before 1 January), consolidating project-specific budgets, administrative costs, capital expenditure, and fundraising expenses.
- The Finance and Audit Committee reviews the draft, assesses funding gaps, and checks compliance with statutory spending caps (e.g. the 20% FCRA administrative expense limit).
- The itemised budget is approved by majority Board vote at the final quarterly meeting of the year (on or before 15 March); no unbudgeted expense may be incurred without a formal amendment.

4.1.2 Variance Analysis and Quarterly Reviews

- The finance department generates a Monthly Variance Report against approved budget lines.
- Variance under 10% may be reallocated internally by the Secretary; variance exceeding 10% or Rs.1,00,000 (whichever is lower) requires written justification and Finance Committee approval.
- The Treasurer presents a Quarterly Financial Review to the Board covering cash flows, variance justifications, and corrective actions.

4.2 Banking & Fund Operations

- No bank account may be opened, operated, or closed without a formal Board resolution.
- Separate accounts are maintained for general institutional funds, the mandatory FCRA account (State Bank of India, New Delhi Main Branch), and CSR project grants.
- All accounts operate under mandatory joint signatory control — no single individual may authorise a payment; the primary signatory is a member of executive management (e.g. CEO), with a Board member (e.g. Treasurer or President) as counter-signatory.

4.3 Delegation of Financial Powers

Expenditure (per transaction)	Approving Authority	Signatories Required
Up to ₹20,000	Project Manager / Program Head	Project Manager + Finance Committee Head
₹20,001 – ₹1,00,000	Secretary/Head of Institute	CEO + Secretary
Above ₹1,00,000	Full Executive Board	President

- Splitting a single invoice into smaller invoices to bypass approval thresholds is strictly forbidden.

4.4 Procurement & Vendor Management

4.4.1 Bidding Thresholds

- Under ₹10,000: single-source procurement, based on direct market pricing.
- ₹10,001 & above minimum three written, competitive quotations, with a Comparative Statement Matrix drafted by the procurement officer.
- Selection must weigh price, capability, quality, delivery, and tax compliance (valid GSTIN); choosing other than the lowest bidder requires written, Finance-Committee-approved justification.

4.4.2 Vendor Empanelment and Anti-Bribery Clauses

- The procurement team maintains a master registry of empanelled vendors, reviewed every two years.
- Every purchase order and contract carries an anti-bribery / no-facilitation-payment clause.

4.5 Audit Mechanisms

- Internal audits are scheduled at least twice a year by the Finance & Audit Committee.
- An external Chartered Accountant firm is appointed by the Board (ratified at the AGM) to conduct the statutory annual audit.

Module 5: Regulatory Compliance & Grant Management

5.1 Foreign Funding (FCRA) Compliance

5.1.1 Designated FCRA Account

- All foreign contributions are received exclusively through the designated FCRA account at the State Bank of India, New Delhi Main Branch (Parliament Street).
- Domestic funds, interest from domestic investments, or commercial revenue must never be deposited into the primary FCRA account.
- Secondary FCRA utilisation accounts, where established, may only receive funds via tracked transfers from the primary account.

5.1.2 Prohibition of Fund Transfer to Sub-Grantees

- The Trust is prohibited from transferring, re-granting, or sub-contracting foreign funds to any other organisation, entity, or individual, regardless of that recipient's own FCRA status.
- Foreign contributions must be utilised directly by the Trust for its own approved programmes and field expenses.

5.1.3 Quarterly Web Disclosures and Annual Form FC-4 Filing

- A quarterly statement of foreign contributions received (donor name, country, amount, date) is published on the Trust's website within fifteen (15) days of each quarter-end.
- The annual FCRA return (Form FC-4) is filed on the MHA portal on or before 31 December, accompanied by the auditor's certificate, audited balance sheet, and statement of receipts and payments.

5.2 Corporate Social Responsibility (CSR) Funding

- The Trust maintains active registration with the Ministry of Corporate Affairs (Form CSR-1) to remain eligible for corporate CSR grants; any change to legal configuration, 12AB status, or office bearers triggers an immediate amendment filing.
- A unique cost-centre code is maintained for each CSR grant to track inflows, direct expenditure, and overheads; CSR funds must not be pooled to cover cash-flow gaps elsewhere.



- On project completion or year-end, a Utilisation Certificate is signed jointly by the CEO, Treasurer, and an independent Chartered Accountant; larger CSR projects (per Section 135 of the Companies Act) require an independent impact assessment for the donor's review.

5.3 Statutory Filing Timelines

The compliance officer maintains a Statutory Compliance Calendar (Annexure D) covering the following recurring deadlines:

- Form ITR-7 (annual return of income): filed on or before 31 October each assessment year.
- Form 10B / 10BB (statutory audit report): filed at least one month before the ITR-7 deadline, on or before 30 September.
- Registrar of Companies / Charity Commissioner: Form AOC-4 within 30 days of the AGM and Form MGT-7 within 60 days (Section 8 companies); audited accounts and Governing Body list filed with the Charity Commissioner or Registrar of Societies on or before 31 October for Trusts and Societies.

Module 6: Human Resources & Operational Safeguards

6.1 Leadership & Executive Management

- CEO/Director; The Board sets strategic direction, policy, and financial oversight and does not interfere in daily management.
- The CEO appointed by the Board, is fully responsible for daily field operations, project implementation, staff direction, and executing the approved budget.
- The Nomination and Remuneration Committee conducts an annual, KPI-based performance evaluation of the CEO and other Key Managerial Personnel; any remuneration adjustment requires Board approval, benchmarked to standard sector salary structures.

6.2 Workplace Safeguards & Mandates

6.2.1 Prevention of Sexual Harassment (POSH)

- The Trust enforces zero tolerance for sexual harassment across employees, contract workers, volunteers, interns, and vendors.



- An Internal Committee (IC), constituted in line with the POSH Act, 2013, comprises a senior female Presiding Officer, at least two internal members experienced in women's rights/social work, and one external expert; at least 50% of the IC must be women.
- Complaints are reviewed, investigated, and resolved within the statutory ninety (90) day timeline. Full policy detail is set out in Annexure E.

6.2.2 Equal Opportunity and Anti-Discrimination

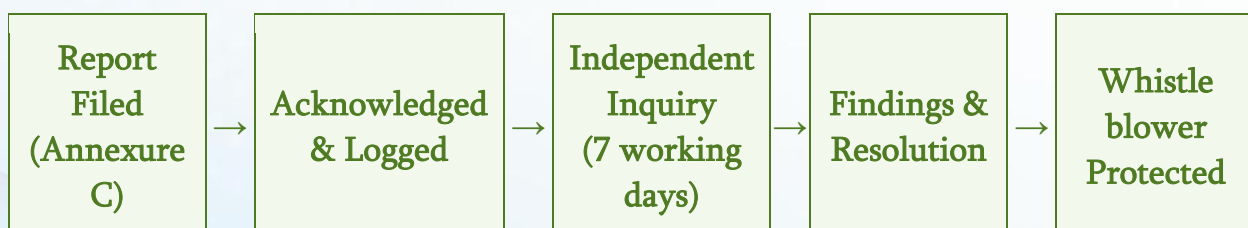
- Employment decisions — recruitment, hiring, promotion, compensation — are based strictly on merit, qualification, and organisational need.
- Discrimination on the basis of race, caste, religion, gender, gender identity, sexual orientation, age, marital status, or disability is strictly prohibited, and reasonable workplace accommodation is provided for employees with disabilities.

6.2.3 Child Protection and Safeguarding

- A Child Protection Policy, aligned with the POCSO Act, applies to all operations involving direct or indirect contact with children.
- All staff, consultants, and volunteers sign a Child Safeguarding Code of Conduct prohibiting unsupervised private time with children, unauthorised photography/video, and physical discipline.
- Mandatory criminal-history and reference checks are completed before hiring for any child-facing role. Full policy detail is set out in Annexure F.

6.3 Whistleblower & Grievance Mechanism

Reports of financial fraud, corruption, statutory violations, or gross mismanagement follow a protected, confidential path:



- Reports may be submitted anonymously to the compliance mailbox managed exclusively by the Chairperson of the Finance and Audit Committee; executive management has no visibility into or influence over the inquiry.
- The whistle blower's identity is kept strictly confidential; retaliation of any kind against a good-faith reporter is grounds for immediate dismissal of the retaliating party.

Module 7: Information, Data & Intellectual Property

7.1 Data Protection & Privacy

- Personal data is collected from beneficiaries only after explicit, informed consent, recorded physically or digitally before collection begins.
- In line with the Digital Personal Data Protection (DPDP) Act, all beneficiary information — names, Aadhaar numbers, bank details, healthcare records, socio-economic status — is treated as confidential personal data, collected on a data-minimisation, need-to-know basis.
- Case studies, annual updates, and donor reports anonymise beneficiary profiles unless specific written consent for public use has been granted.
- Access to central servers, accounting software, and cloud storage is role-based; passwords are updated every ninety (90) days and multi-factor authentication is enabled on core email and financial platforms; unauthorised copies of institutional data on personal devices are prohibited.

7.2 Intellectual Property & Media

- Research papers, field data, training curricula, software, photographs, videos, and project reports created by employees, interns, or volunteers during their tenure belong exclusively to the Trust, secured through a Work-for-Hire / IP assignment clause in all employment and consultancy contracts.
- Only the President, Secretary, and CEO are authorised to issue official statements to press or media; staff may not create or manage official social media handles without CEO authorisation, and must not publish content that misrepresents the Trust or compromises beneficiary dignity.



7.3 Document Retention Policy

Document Category	Retention Period	Basis
Permanent records	Indefinite	Trust Deed, 12AB/80G registrations, Board minutes, land titles, FCRA certificate.
Financial ledgers & books	8 years minimum	Income Tax Act and Companies Act, from end of relevant assessment year.
FCRA transaction records	8 years minimum	FCRA rules — vouchers, bank statements, utilisation summaries.
HR & payroll records	5 years post-separation	Employment contracts, PF filings, performance reviews.
Project field data	3 years post-closure	Programmatic reports, field surveys, daily logs.

Secure Destruction Protocols

- At each financial year-end, the Administration Department inventories records that have exceeded their retention period.
- A master disposal list is reviewed and signed off jointly by the General Secretary and Treasurer.
- Physical documents with confidential data are shredded; digital files are permanently purged from servers, local drives, and cloud backups.
-

Module 8: Annexures & Templates

The following annexures are the working templates referenced throughout this manual. Each annexure begins on a new page for ease of printing and independent circulation.

Annexure A — Annual Conflict of Interest Disclosure Form

Name of Board Member / Key Manager:

Role / Designation: _____

Financial Year: _____



Declaration: I have read and understood the Conflict of Interest Policy in Module 3 of this manual. I certify that, except as disclosed below, neither I nor any immediate relative (spouse, parent, sibling, child) has a personal, financial, or professional interest that conflicts with the Trust's interests.

1. Direct or Indirect Financial Interests

Yes (if yes, please Are you, or an immediate relative, currently a director, officer, partner, employee, or major shareholder of any commercial firm, vendor, or entity that provides goods/services to, or receives funds from, the Trust?

- No
 - provide details below)
-

2. Institutional & Other Board Roles

Do you, or an immediate relative, serve on the governing board of another NGO, trust, or funding agency in the same geographic or thematic sector?

- No
 - Yes (if yes, please provide details below)
-

3. Employment of Relatives

Are any immediate relatives currently employed by, or applying to, the Trust?

- No
 - Yes (if yes, please provide details below)
-

Undertaking: I agree to notify the Board Chairperson in writing of any material change to this declaration within fifteen (15) days. If a conflict arises during a meeting, I will recuse myself from discussion and voting on the matter.

Signature: _____

Date: _____



Annexure B — Delegation of Financial Powers (DoFP) Matrix

This matrix governs the authority levels required for transaction approval, contract execution, and budget variation within Manasadhara Trust.

Financial Category / Action	Threshold Level	Requisite Originator	Requisite Approver
Petty Cash Operations	Up to ₹5,000	Admin Assistant	Finance Officer
Project Expenditure	₹5,001 – ₹25,000	Project Coordinator	Program Head / Manager
Institutional Procurement	₹25,001 – ₹1,00,000	Procurement Officer	Chief Executive Officer
Capital Expenditure (CapEx)	₹1,00,001 – ₹10,00,000	President & Secretary	President & Secretary/ Finance & Audit committee
Real Estate Lease / Purchase	Any amount	Chief Executive Officer	Full Executive Board
Budget Reallocation (Line-Item)	Under 10% of total budget	Project Manager	Chief Executive Officer
Budget Reallocation (Line-Item)	Over 10% of total budget	Chief Executive Officer	Finance & Audit Committee



Annexure C — Whistleblower Incident Reporting Form

This form may be submitted anonymously. Completed forms may be sent to the designated compliance mailbox or placed in the secure compliance box at headquarters.

1. General Information

Name of Whistleblower (optional): _____

Contact Information (optional): _____

Relationship to Trust: ☐ Employee ☐ Volunteer ☐ Vendor ☐ Beneficiary ☐ Other

2. Nature of the Suspected Violation

- Financial fraud, embezzlement, or theft
- Bribery, kickbacks, or procurement malpractice
- Gross mismanagement or abuse of authority
- Misutilisation of foreign (FCRA) or CSR funds
- Breach of statutory tax laws (Section 13(1)(c))
- Child safeguarding, human rights, or severe harassment violation

3. Incident Details

Name(s) of individual(s) involved: _____

Date or timeframe of occurrence: _____

Location / project site: _____

4. Description of Incident

Please provide a detailed summary, including how you became aware of the issue. Attach supporting documents if available.

Annexure D — Statutory Compliance Calendar

Non-negotiable statutory timelines required to preserve the legal status and tax exemptions of the Trust.

Statutory Obligation	Frequency	Standard Due Date	Authority
Form 10B / 10BB Filing	Annual	30 September	Income Tax Department
Form ITR-7 (Income Tax Return)	Annual	31 October	Income Tax Department
Form FC-4 (FCRA Annual Return)	Annual	31 December	Ministry of Home Affairs
FCRA Web Disclosures	Quarterly	Within 15 days of quarter-end	Public institutional website
EPF / ESIC Payment Filings	Monthly	On or before the 15th of next month	EPFO & ESIC Portals
TDS / TCS Deposit	Monthly	On or before the 7th of next month	Income Tax Department

Annexure E — POSH Policy (Summary)

This is a summary of the Prevention of Sexual Harassment policy referenced in Module 6.2.1; the full policy document, once separately finalised by the Internal Committee, is to be appended here.

- Zero tolerance for sexual harassment across all employees, contractors, volunteers, interns, and vendors, in the workplace or during field operations.
- A formally constituted Internal Committee (IC): senior female Presiding Officer, at least two internal members with relevant experience, one external expert, with women comprising at least 50% of the IC.



- Complaints are reviewed, investigated, and resolved within the statutory ninety (90) day timeline, with confidentiality maintained throughout.
- Retaliation against a complainant or witness is a separate, serious disciplinary offence.

Annexure F — Child Protection Policy (CPP) (Summary)

This is a summary of the Child Protection and Safeguarding Policy referenced in Module 6.2.3; the full policy document is to be appended here.

- Aligned with the Protection of Children from Sexual Offences (POCSO) Act, applying to all operations involving direct or indirect contact with children.
- All staff, consultants, and volunteers sign a Child Safeguarding Code of Conduct prohibiting unsupervised private time with children, unauthorised photography or video, and physical discipline.
- Mandatory criminal-history and reference checks before hiring for any child-facing role.
- A clear, confidential reporting channel for any safeguarding concern, with immediate escalation to the CEO and the Board.